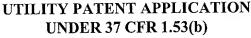
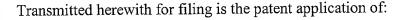
Docket No.: 60188-155

UNDER 37 CFR 1.53(b)



Box PATENT APPLICATION Commissioner for Patents Washington, DC 20231

Sir:



INVENTOR: Keiichi KUSUMOTO

FOR: INTEGRATED CIRCUIT DEVICE AND METHOD FOR FORMING THE

SAME

Enclosed are:

91 pages of specification, claims, abstract.

Declaration and Power of Attorney.

Priority Claimed.

Japanese Patent Application Number 2001-060090 Certified copy of

10 sheets of formal drawing.

An assignment of the invention to Matsushita Electric Industrial Co., Ltd.

and the assignment recordation fee.

An associate power of attorney.

A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.

Information Disclosure Statement, Form PTO-1449 and reference.

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The filing fee has been calculated as shown below:

	NO. OF CLAIMS	Many and analysis	EXTRA CLAIMS	RATE	AMOUNT
The state of the s	CLAIMS		CLAIMS	KATE	
Total Claims	16	-20	0	\$18.00	\$0.00
Independent Claims	6	-3	3	\$84.00	\$252.00
Multiple Dependent Claim(s)					\$0.00
Basic Fee					\$740.00
Total of Above Calculations					\$992.00
Less ½ for Small Entity					\$0.00
Assignment & Recording Fee					\$40.00
Total Fee \$1,032					





- Please charge my Deposit Account No. 500417 in the amount of \$1,032.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
 - Any additional filing fees required under 37 CFR 1.16.
- The Commissioner is hereby authorized to charge payment of the following fees during the pendency of this application or credit any overpayment to Deposit Account No. 500417. A duplicate copy of this sheet is enclosed.
 - Any patent application processing fees under 37 CFR 1.17.
 - Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

Michael E. Fogarty

Registration No. 36,139

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Date: March 1, 2002 Facsimile: (202) 756-8087